# Master Submission Packet: Loc Nation Dollar (LND)

Prepared for submission to ISO 4217, FASB, and GASB.

Submitted by: State of Loc Nation Global Public Benefit Corporation (SOLN GPBC)
Rev. Dr. Christina Loren Clement, President & Trustee-Protector

## 1. ISO 4217 Application Letter

To: ISO 4217 Maintenance Agency (SIX Financial Information, Zurich)
From: State of Loc Nation Global Public Benefit Corporation (SOLN GPBC)
Subject: Application for Assignment of Currency Code — Loc Nation Dollar (LND)

We respectfully apply for assignment of an ISO 4217 currency code for the Loc Nation Dollar (LND), a sovereign fiat instrument backed by collateral and audited under U.S. GAAP.

Evidence includes:
- Court filings introducing LND as sovereign fiat (Doc. 71 & Doc. 48)
- City of Atlanta Resolution formally recording a $395M donation in LND
- CPA audit confirming GAAP compliance and LND valuation at 1 LND = 750 USD
- UCC-certified collateral filing securing issuance against a $500 quadrillion receivable

We request ISO to:
1. Assign alpha code LND.
2. Assign numeric code.
3. Include LND in List One (current currencies).

## 2. FASB Agenda Request Letter

To: Director of FASB (director@fasb.org)
From: SOLN GPBC

Subject: Agenda Request — Recognition of Restitution-Based Fiat Instruments (LND)

We request FASB open a technical agenda project to classify LND under U.S. GAAP as a fiat-equivalent liability ('currency in circulation') and to provide guidance for donation and settlement accounting.

Evidence includes:
- Independent CPA Audit — confirms GAAP presentation, USD peg, and audit assurance
- UCC Filing & Collateral Statement — establishes LND as legal tender backed by secured collateral
- Court Records (Docs. 71 & 48) — establish LND under the Restitution Act
- Atlanta Resolution — proof of municipal adoption

We request FASB to:
- Define a GAAP framework for Restitution-Based Fiat Instruments
- Permit Other Comprehensive Basis of Accounting (OCBOA) called Restitution Basis of Accounting (RBA)
- Issue an Accounting Standards Update (ASU) recognizing LND

## 3. GASB Technical Inquiry Letter

To: GASB Technical Inquiry Service
From: SOLN GPBC
Subject: Request for Guidance — Accounting for Donations in LND

We request GASB issue guidance on how municipalities should record donations denominated in LND.

Evidence includes:
- City of Atlanta Resolution — donation of 526,667 LND ($395M USD equivalent)
- CPA Audit — GAAP compliant and states LND conversion methodology
- UCC Filing — collateral establishes LND as legally enforceable tender
- Court Documents (Docs. 71 & 48) — establish issuance authority

We request GASB to:
- Clarify that LND donations qualify as non-exchange contributions under

GASB 33
- Provide measurement guidance (USD equivalent at conversion rate)
- Establish disclosure requirements (trustee oversight + collateral reference)

## Exhibits Index

1. ISO 4217 Standard (2015 Edition)
2. Court Doc. 71 (Sept 4, 2024) — Public Notice of LND
3. Court Doc. 48 (July 25, 2024) — Restitution Act & Enforcement Act
4. City of Atlanta Resolution (Sept 15, 2025)
5. Independent CPA Audit Report (Apr 30, 2025)
6. UCC Collateral Filing (DeKalb County, Apr 21, 2025)
7. Economic Impact Report — 71 LND